Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

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CC:DOM:IT&A:2 – COR-109800-00
Date: May 12, 2000

Dear ███████

Commissioner Rossotti has asked me to respond to your letter concerning a medical expense deduction for weight-loss programs for obesity.

You referred to a recent decision of the Internal Revenue Service (IRS), Rev. Rul. 99-28, 1999-25 I.R.B. 6, which holds that uncompensated amounts paid for participation in a smoking-cessation program and for prescribed drugs to alleviate nicotine withdrawal are deductible expenses for medical care. You noted that such a deduction is not allowed for weight-loss programs.

Under § 213 of the Internal Revenue Code, medical care includes amounts paid for the treatment of disease. Scientific evidence, including reports of the Surgeon General, has established that nicotine is addictive and that smoking is detrimental to the health of a smoker. The basis of Rev. Rul. 99-28 is that the smoking-cessation program and the prescribed drugs are treatment for addiction to nicotine. This is consistent with long-established positions of the IRS that treatment for drug addiction or alcoholism is medical care.

The present position of the IRS on weight-loss programs is found in Rev. Rul. 79-151, 1979-1 C.B. 116. This ruling holds that if participation in the program was to improve the participant's appearance, general health, and sense of well-being, the expenses of the program are not for medical care, and therefore are not deductible. Of course, the expenses of a weight-loss program prescribed to treat a specific disease are for medical care and are deductible.

COR-109800-00

I hope this information is helpful. Please call Donna M. Crisalli at the number above if you have any questions.

Sincerely,

Deputy Assistant Chief Counsel
(Income Tax & Accounting)

By _____
Robert A. Berkovsky
Chief, Branch 2